GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Public Accounts – Personal Deposits (PD Accounts) - Withdrawal of funds from the Deposit Accounts – Certain instructions – Issued.

FINANCE (CM) DEPARTMENT

G.O.MS.No. 165 Dated: 19-09-2017

Read the following:-

G.O.Ms.No.43, Finance (W&M) Department, dated: 22.04.2000.

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ORDER:

Orders were issued in the reference read above classifying all the Deposit Accounts in to three (3) categories as follows:

a. Non-Lapsable Deposit Accounts

b. Lapsable Deposits as per the Codal Provisions

c. Lapsable Deposits as per Government orders

2. The Lapsable Deposits as per Government orders generally will consist of the funds deposits on the account of execution of various schemes and works sanctioned by the Government from time to time. These PD accounts are for Engineering funds of the Local Bodies, RWS, Public Health Department and funds released to various Institutions / Corporations / Local Bodies, State Undertakings to execute specific schemes sanctioned by the Government. Under these deposits all funds released during the particular financial year shall lapse by the 31st March of the next financial year.

3. Instructions were also issued therein all PAOs / DTOs / STOs to credit back the unspent balances under SH-79 (Remittance to consolidated fund from Deposit Account) to be opened under Minor Head 800 – Other receipts under departmental receipt Major Head for all the unspent balances as on 31.03.2000 pertaining to the schemes sanctioned before 31.03.1999.

4. However, the Accountant General has pointed out that the lapsed amount should not be treated as receipts and the lapsed amount be credited to the same head of account under which the amounts have been sanctioned so that it would be reduction in expenditure of the current financial year. Further, it is observed that these instructions are not being followed scrupulously for lapsing the deposits categorized under (C) indicated in the G.O. read above.

5. Government therefore hereby reiterate that the outstanding amounts in the PD Accounts under Category (C) (Lapsable Accounts) indicated in the G.O read above should be lapsed after subsequent financial year. Further, in partial modification of orders issued in the G.O read above, it is hereby ordered that the unspent balances of lapsable PD Accounts shall be adjusted under Minor Head -912 – Deduct Recoveries of Unspent balances in the respective major Head and the lapsed amount shall be deducted from the overall expenditure of the department concerned in the lapsed year. If the

deposit Account holder(s) require(s) revalidation of the lapsed amount, they shall have to submit the fresh proposals through the administrative department with due justification.

6. The Director of Treasuries & Accounts is instructed to follow these orders and update the PD portal specifying the details of releases, balances available, lapsed amounts year-wise, Head of Account / Scheme wise, and make visible to Finance Department also. The PD portal shall be maintained in such a way that the accounts exhibit real time balances to those who have view option.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

MUDDADA RAVICHANDRA
SPECIAL CHIEF SECRETARY TO GOVERNMENT (FAC)

To,
All Spl. Chief Secretaries/ Prl. Secretaries/ Secretaries to Government.
All Departments of Secretariat.
All Heads of Departments
All Administrators of Deposit Accounts/PD Accounts
The Director of Treasuries and Account, AP, Ibrahimpatnakm, Vijayawada.
The Pay and Accounts Officer, AP, Ibrahimpatnakm, Vijayawada.
All Deputy Directors/District Treasury officers
All Sub-Treasury Officers
All Peshis of Council of Ministers
All officers/Staff in Finance Department
SF/SCs

//FORWARDED::BY ORDERS//

SECTION OFFICER